EXHIBIT 27

Filed 03/25/2024

ECLIPSE LIQUIDITY, INC. : IN THE SUPERIOR COURT OF

PENNSYLVANIA

v. : Philadelphia County Civil

Division 200300816

GEDEN HOLDINGS, LTD, ADVANTAGE TANKERS, LLC, AND ADVANTAGE AWARD SHIPPING, LLC

No. 587 EDA 2024

APPEAL OF: REUBEN BALZAN,

COURT-APPOINTED LIQUIDATOR FOR GEDEN HOLDINGS, LTD.

ORDER

Appellant, Reuben Balzan, court-appointed liquidator for Geden Holdings, Ltd., one of the defendants below, appeals from the January 24, 2024 order that granted summary judgment in favor of Appellant as well as the other defendants below and dismissed the action against them for lack of subject matter jurisdiction.

"Except where the right of appeal is enlarged by statute," only a "party who is aggrieved by an appealable order . . . may appeal therefrom." Pa.R.A.P. 501. "A party is 'aggrieved' when the party has been adversely affected by the decision from which the appeal is taken." *In re Interest of K.C.*, 156 A.3d 1179, 1182 (Pa. Super. 2017). "A prevailing party is not 'aggrieved' and[,] therefore, does not have standing to appeal an order that has been entered in his or her favor." *Epstein v. Saul Ewing, LLP*, 7 A.3d 303, 314 (Pa. Super. 2010). Here, the order entered summary judgment in favor of Appellant and the other defendants below. As such, Appellant is a prevailing party and, therefore, lacks standing to appeal the order entered in its favor.

Accordingly, Appellant is **DIRECTED** to show cause, in a response filed of record in this Court with a copy to opposing counsel, as to why the appeal should not be quashed. The response shall be filed within **fourteen (14) days** of the date of this Order. Failure to comply with this Order may result in quashal of the appeal without further notice.

PER CURIAM